

NONMAJOR GOVERNMENTAL FUNDS (Continued)

Special Revenue Funds (Continued)

Lighting Districts Fund

This fund is used to account for taxes, assessments and other revenues collected in specific areas of the County, which are restricted to fund street lighting in the unincorporated areas of the County.

County Service Areas Fund

This fund is used to account for taxes, assessments and other revenues collected in specific areas of the County which are restricted to fund a County Service Area which provides services such as landscaping, flood control, parks and recreation, and drainage or to pay down debt incurred for public improvements in specific service areas of County-governed Special Districts.

Redevelopment Agency Housing Fund

This fund is used to account for tax sharing revenues and other revenues used to fund the County's redevelopment activities.

CDBG Housing Activities Fund

This fund is used to account for tax sharing revenues and other revenues used to fund the County's redevelopment activities.

Capital Projects Funds

Capital Improvements Fund

This fund was established to account for resources used for countywide facility acquisition and improvement needs.

Capital Facilities Fees Fund

This fund is used to account for deposits from developers and mitigation fees collected by the County and incorporated Cities related to new growth and development within the County.

Redevelopment Agency Economic Development Fund

This fund was established to account for resources used for acquisition and construction of major capital facilities within County redevelopment areas

Debt Service Fund

Debt Service Fund

This fund is used to account for accumulation of resources for, and payment of, principal and interest on the County's general long-term debt. This fund was established to centrally budget all County debt service payments. Amounts are transferred into this fund from the various funding sources before payments are made.

Permanent Fund

Tahoe City Endowment Fund

This fund is used to account for resources that are held by the County which are legally restricted to the extent that only earnings may be used for purposes that support Tahoe City programs.